

File Municipal

TO THE WARDEN AND COUNSELLORS OF THE
LONDON DISTRICT, IN COUNCIL ASSEMBLED.

THE Commissioners appointed at the last Session of the District Council "to call for and examine all Returns made by the Government "to any Office in the District, of Lands belonging to any one or two "Townships in this District, sold and patented or otherwise liable to be "Taxed—and all matters and vouchers connected therewith—to compare "them with the entries on the Books of the Clerk of the Crown and "Treasurer of this District, in order to ascertain what amount of Wild "Land Tax has been collected, and is still due the District," and to report at the present Session of the Council, present the following

R E P O R T .

The Rateable Lands are such as are held by Fee-simple, Promise of Fee-simple, Land Board Certificate, Order of Council, Certificate of any Governor of Canada or by Lease, and, under Act 59, Geo. III. chap. 7, after the first Monday in January, 1820, these were subjected to the taxation of one-fifth of a penny per acre while uncultivated, for the general purposes of the District,—and under chap. 8, after the first Monday in March, 1820, to an additional tax of one-eighth of a penny per acre for Road purposes, with a provision that, when these rates remained unpaid, and in arrear for three years, they should be increased one-third, and if unpaid, and in arrear for five years, the whole should be increased in the proportion of one-half, and thenceforward be charged in the same manner; and under 4 & 5 Vic. chap. 10, all rateable lands were subjected to an additional assessment of four-fifths of a penny and one-eighth of a penny per acre, so that the total assessment should not exceed one penny half-penny, Currency, per acre, but no provision appears to be made to increase this additional amount of assessment by one-third or one-half, when unpaid, and in arrear, so that it is more of an object for parties owning Wild Land. to allow the total rates to remain unpaid for eight years,—and, in the interval, lay the amount of rate out at interest, as the interest received will be double the amount of the penalty, of the one-half increase on a part of the rate. This incongruity is noticed here, that the attention of the Council may be directed to the same, and that the necessary proceedings may be taken to remedy it.

Under 8th Vic. chap. 7, all taxes accrued, and arrears due, at February, 1845, in any Township or Tract, at the time when, under that Act, it shall be detached from any District, shall be paid to Treasurer of the new District, as if such Township or Tract had always formed part of such new District; but the portion of such tax accrued, before its detachment from first District, shall be paid over to the Treasurer of the old District; and as there does not appear to be any provision made, previous to the above year, by which the rates due on the lands that now form the Huron, Brock, and Talbot Districts, at the time they were detached, could be arranged, we call the attention of your Council to the subject for inquiry into the Law of the case.

Under Act 59th, Geo. III. chap. 7, the Treasurer is required to keep an account for each Township, according to Schedule furnished by the Surveyor-General, in which he shall particularly enumerate every Lot in the Township as prescribed, and shall charge the same with the amount of the rates payable therefore for each year, and shall credit it for the amount paid in respect thereof, each and every year; and under the 15th sec. he is directed to charge in the said account, the increase of one-third, or one half, for the lands in arrear, on the rates for general and Road purposes.

Under Act 9th, Geo. IV. chap. 3, after 1824, parties owning lands and not residing in the District, may pay taxes to the Treasurer of the District in which they reside, excepting that when taxes are in arrear for six years; the party in such case is required to pay the Treasurer of the District in which the lands are rated, himself, and such Treasurer of another District is required to send annually, on first July, a statement specifying the Lot, Concession, period for which the tax is paid, and the date of payment, also enclosing the amount received; and the Treasurer receiving the same, is forthwith to credit the several Lots with the amount specified in statement, returning a receipt to the Treasurer for the same; and it is also provided that no partial payment of tax shall be received, when more than eight years' tax is in arrear.

These various Statutes also point out how, and by whom, the Absentee Rates received by the Treasurer, are to be expended for District, and Local purposes.

From these Acts of Parliament affecting the Wild Land Tax department, your Commissioners ascertained what description of Wild Lands were subject to taxation—what taxes they were liable for, and when such lands become liable; also, the manner in which the account of the rates received or due should be kept, and decided to report on the Township of Delaware, as being the smallest, and the Township of Southwold, as being one of the largest, and most complicated, in the outline of its survey, in the District; but finding so much labour and time required in reducing the various matters of the Township of Delaware to order, and for other reasons, the intention of reporting on Southwold was given up, and your Commissioners confined themselves to a thorough

investigation of all matters connected with the Wild Land Tax department of the Township of Delaware, and are of opinion, that a Report on one Township will be almost as satisfactory to the Council as a Report on two, and enable the Council to decide whether every Township in the District should be reported on or not.

Having copied a Map of the Township, your Commissioners, by searching in the Register Office, ascertained what Lands were rateable, and when they became rateable, and inserted the same in the accompanying Map, marked *Schedule A*, which shews the Lots, Concessions, Broken Fronts, acres patented, and date of Patents for the Township of Delaware; and on comparing the same with the Schedules from the Surveyor-General's Office for every year from 1820 to 1847, as in the Treasurer's Office, your Commissioners noticed entries in the Register Office, shewing that Patents were issued for the following Lots, that were not found in the Schedules in the Treasurer's Office, namely—

Lot 11,	Concession 1,	200 acres to King's College,	1828,
15,	"	2, 200 " to do.	"
2,	"	3, 200 " to Ebenezer Allen,	1798,
(4,	"	4, 100 " to James Mills,	1797; this one had been entered, and the pen afterwards drawn across it.)

And noticed entries in the Schedules in the Treasurer's Office that Patents were issued for, the following Lots, that were not found entered in the Register Office, namely—

Lot 20,	Concession 1,	200 acres, previous to July,	1820,
3,	"	3, 200 " do.	do.
24,	"	4, 200 " do.	do.

The whole of the lands rateable are entered (those from the Register Office are in red ink) in the accompanying *Schedule B*, being a statement of rateable lands, in the Township of Delaware, shewing the lot, concession, and number of acres rateable; also the year in which they became rateable.

Your Commissioners next directed their attention to ascertain what lands rateable had been assessed since 1819; and on requesting the Treasurer to produce the copy, from the Clerk of the Peace, of the lands returned assessed, were informed that the returns from the Clerk of the Peace's office, only date back to 1829; and on examining the returns produced from 1829 onwards, in many instances they afforded a very imperfect statement of the number of acres assessed in each separate lot, sometimes shewing lot and acres, and no concession, sometimes concession and acres, and no lot, and at other times lot and concession and no acres, and the occupant's name is not given, and they are not entered in any regular manner, but just in the rotation in which they are in the assessment rolls. This was very unsatisfactory, and, as the Treasurer had no lists of lands assessed from 1820 to 1828, your Commissioners applied at the Office of the Clerk of the Peace, for the original assessment rolls, from 1820 to 1848, and were furnished with the rolls for these years,

with the exception of those for the years 1822, 1827, and 1828, which could not be found in the office.

On examining the rolls for 1820, 1821, and 1823, a new difficulty presented itself in the fact, that for these years the number of acres assessed is entered, but the lot and concession to which they belong is not designated. This difficulty was in part removed by having the names of the occupants. We have therefore presumed that

Lots No. 1, 2, 3, 4, 5, and 12, in the 1st Con., containing 1150 acres.			
Also, No. 1,	" 2nd "	"	200
" 2, 3, and 12, in the Broken Front,	"	"	500
" c, e, a, b, c, and d, Gores,	"	"	838
" c, for 1820 and 1821	"	"	70
Total			2758

Were entered for these years on the roll, by the Assessor, because for these years, they are not entered as having paid absentee tax to the Treasurer, and as the number of acres returned by the rolls for these years is as follows, namely :

In 1820, 2725 acres.
In 1821, 2651 acres.
In 1823, 3202 acres.

Nearly corresponding with the number of acres in the above lots. The number of acres for 1823 is greater than for 1820 or 1821; but as Mr. Springer in 1823 was assessed for 1400 acres, and in 1820 only for 500, we suppose that part of the 1400 acres were in an adjoining Township, as the rolls for these years, in some instances, include lands in adjoining Townships; so that the number of acres assessed by the rolls, and the quantity of acres in these lots, nearly correspond; and as the assessment rolls for the years 1822, 1827, and 1828, could not be found, we have also presumed, the same lots, and also number 15, in the first Concession, were entered on the roll by the Assessor for these years, because they were assessed in the years 1824, 1825, or 1826 preceding, and some of them in 1829, the year following; and as they are not entered as having paid absentee tax for these years, with the exception of number 12, in the first Concession, which appears to have paid tax on 100 acres in the years 1827 and 1828. We have accordingly entered all these lands for these years, as assessed, in the accompanying *Schedule C* and in the accompanying *Schedule D*, the summary abstract of the Township, such lands are not entered in figures in the column headed, assessed, but there is a line drawn across the column for these years, in blue ink, to show that they are not charged as in arrear. After examining all the assessment rolls, from the Clerk of the Peace's Office, and reducing their contents to regular order, in lots and concessions, it became comparatively less difficult to ascertain what lands had been assessed, with the exception of certain lots in the broken front and first

Concession, which have been very loosely entered in the assessment rolls. Many similar entries to the following are to be found :

Part of Lot 1, Con. 1	} 102 acres ;
" 2, " 1	
" 1, 2, D,	

And it is impossible for any person but the owner to know how many acres in each separate Lot have been assessed ; and as certain Lots in the broken front and first Concession are mixed up in the above manner, and imperfectly described, nevertheless they appear to have been generally assessed, we have therefore presumed that E, G, and A, Gore Lots, and numbers 1, 2, 3, 4, 5, 6, 12, and 15, in the broken front and first Concession, were assessed in certain years as entered in Schedule C,—and in Schedule D, have drawn a blue line across the columns, headed by the years, in which they are mixed up, and show an apparent deficiency, while for the years in which some of them do not appear by the assessment rolls to have been assessed at all, or only partly assessed, or where found in the Absentee List from the Collector, they are charged as in arrear, and will be found in the proper Schedule.

To prevent these imperfections in future, the Assessor of each Township should be required to enter each Concession on a separate sheet, and the Lots consecutively ; and where any party owns lands in different Concessions, such lands should be entered with a reference ; and the correct number of acres in each Lot, or part of a Lot, should be entered, which would enable the Assessor, or any other public officer, at once to notice any lands omitted, and which cannot be noticed by the present irregular practice of assessing, without great labour,—it would then be an easy matter to furnish a correct list of lands not assessed, which would be a more serviceable list for the use of the Treasurer, than the present list of lands assessed with which he is furnished ; while at the same time, by furnishing two correct lists as provided by law, one of lands assessed, and one of lands not assessed, the one list would prove a check on the other ; and we notice the imperfection, that the Council may cause the same to be remedied for the future.

The lands assessed will be found entered in the accompanying *Schedule C*, which shews a statement of the rateable lands in the Township of Delaware, (excepting the lands assessed and afterwards returned to the Treasurer in the Collector's Absentee Lists, from 1842 to 1847, as per *Schedule E*) showing the Lot and Concession, also the number of acres, and the years for which the same were assessed, from the year 1820 to 1848, inclusive.

Your Commissioners next enquired for the Absentee Lists, to ascertain on what lands rateable, assessed, the tax had not been paid to the Collector. The Absentee Lists for the years 1842 to 1847 are in the Treasurer's Office, but the lists from the year 1820 to 1841, we have not seen ;—the Treasurer informed your Commissioners that the lists were

in the Clerk of the Peace's Office, where we enquired for them, but cannot find them; so that if any lands rateable are in the missing lists, the taxes on them will be lost to the District; we therefore only include in the statement of lands in arrear, those found in the Absentee Lists for the years 1842 to 1847. In the list for 1844, James Patrick is returned for Lot 4, Concession 4, 50 acres; but as he was not assessed for that Lot, but for Lot 4, Concession 3, we have charged the rate in arrear for 50 acres on the latter Lot for 1844; and the total number of acres thus in arrear is 916, as per accompanying *Schedule E*, which is an extract from the Absentee Lists from the years 1842 to 1847, inclusive, shewing the party assessed, also the lot, concession, and number of acres assessed, on which no tax was paid to the Township Collector, and which are now entered in the list of rateable lands in arrear in *Schedule H*.

Your Commissioners next directed their attention to ascertain on what lands rateable, and not assessed, the absentee rates had been entered as received, and the total amount so received; and for that purpose the books connected with the Wild Land Tax Department were carefully examined. In the four books commencing with the year 1820, and onwards to 1849, each page represents the lots in one concession, and the rates received during the years represented by each book, and at the head of each page, these years are entered: under each year are two money columns, the one shewing the amount of rates received for general, and the other for road purposes, during the year written at the head of the columns, for any number of years since a previous payment, and entered opposite to the lot for which the rate has been received; there is also a column in connexion with each year for remarks.

If the money columns for each year had been added up and thus closed, and they appear in some years from 1820 to 1841, to have been added up and thus closed, but afterwards erased or altered, and thus reopened, and in some instances the amounts entered in the columns representing different years, and opposite the same lot, are added across these different years in the book from 1820 to 1827, and carried forward to the book from 1828 to 1836, so that some additions are up the columns while some are across the columns, a practice which, if systematically carried out, would be an excellent check on the amounts received; but these additions do not appear to apply to any purpose, unless that of a temporary audit—as these money columns have not been added up, to close any future entry for monies received, and to shew at the bottom the amount received in any one year represented by the column, there is no check that lots in arrear for five, or three years, and subject to one-third or one-half increase, may not be entered back, as having paid rates every second or third year, as if subject to no charge for increase; whereas if the money columns for each year had been added up as the year ended, and thus been closed against future entries; and if an abstract had been made of the same for each Township in the District, and after-

wards transferred to the general cash account for the District, and thus shewing the amount received for each Township, it would be as easy a work to check or audit the rates received for the whole District, as to check the rates received for one Township by the present confused practice; and there would be no difficulty in ascertaining what amount had been collected for general and road purposes in each year, what lots were in arrear, and whether lots in arrear for three or five years had paid the charge for increase; because the rates received would thus require to be entered in the columns of the year in which they were received, not then closed, added up, and transferred to the abstract and general cash account on road account; and they could not be entered in a previous year already closed and accounted for. But such is not the system in these books, and there is no appearance of audit noted in them from 1820 to 1841, excepting the additions above mentioned; indeed, they cannot be audited correctly under the practice, unless at a great labour, and by going over, at each audit, all previous labour.

When your Commissioners examined these books, and were taking a transcript of the amounts received, as they found them entered, in some instances the number of acres was not inserted for which the rates are entered as received,—for instance,—number five, broken front; in other cases, the rates are entered opposite one lot as received at one time for sundry lots, and the number of acres not entered,—for instance,

12	}	Con. 1. (1828.)
13		
14		

Sometimes the rates received are entered opposite one lot for sundry lots or parts of lots, and a total number of acres entered, but not describing how many acres of each lot the rates were received for; for instance,—

Part of 7	}	1 Con., 280 acres (1841).
S ½ 8		
Part of 17		
Part of 18		
Part of 19		
Part of 21		

Cases occur where the rate received is entered, no acres given, and the years for which the rate has been received not noted; for instance,—Lot 14, Con. 4th, 1841; and we had to infer from the amount received the number of acres or years that it had been received for. Sometimes the rates entered received for a lot, show that they have been received on more acres than the patent from the Crown mentions the lot contains; for instance,—in 1844, we find the rates received for the years 1842, 1843, and 1844, on Lot No. 24, Con. 1, as follows:

Part of E ½ 24, Con. 1, 25 acres, for 1840, 1841, 1842, 1843, and 1844.
W part 24, " 1, 99 " for 1842, 1843, and 1844.

Then included in the following:

East half Lot No. 12, Con. 1	}	400 acres, for 1842, 1843, and 1844.
West half " 24, " 1		
" " 6, " 1		

So that rates are entered as received for the years 1842, 1843, and 1844, on the three separate parts of the lot, and for twenty-four acres more than the patent describes.

Some entries show much confusion in the years and acres, and also rates received; for instance,—No. 7, broken front, is entered as follows:

7 B. F.,	290 acres, from 1820 till 1824,	paid Dec. 1827,	£2 15 10½
7 " "	"	1825	"
7 " "	250 acres, from 1820 till 1828,	"	0 7 10½
7 " "	250 acres, from 1829 till 1831,	"	3 19 5
7 " "	204 acres, from 1829 till 1838,	"	1 2 4
			2 0 7½

Total rates received on the lot, from 1820 to 1838, is £10 6 1

On examining these entries, it will be noticed, that the rate on 290 acres, for the years 1820 to 1825, is entered as received in December, 1827; so that the whole should be charged with the increase of one-half: whereas, from 1820 to 1824, the amount entered for general purposes is the rate, and increase of one-third and one shilling over; and for road purposes, the rate and increase of one-half; and for 1825, the rates are entered as received in December, 1827, without any increase; and as the rates on the 290 acres were entered as received to 1825, the rate on the 250 acres from 1820 to 1828 entered received, should have been received only from 1826 to 1828, thus leaving forty acres in arrear from 1826 to 1831; and the rate on the 204 acres from 1829 to 1838, entered received, should have been received only from 1832 to 1838, leaving 86 acres in arrear from 1832 to 1838. From the manner in which the acres paid for, and rates received, are entered, it appears that the rate has been received at four different times, namely, 1827, 1828, 1831, and 1838, and that 250 acres have been twice charged from 1820 to 1825, that 40 acres are left in arrear from 1826 to 1831, and that 204 acres are twice charged from 1829 to 1831, and that 86 acres are left in arrear from 1831 to 1838. Now, to account for the whole of the lot and the rates received, as entered from 1820 to 1838, we draw the following account:

No. 7, B. F.	290 A., from 1820, to 1825, 6 years, at 8s. 1½d. per 200 A.	£3 10 4½
" 7, "	250 A., from 1826, to 1831, 6 years, at 8s. 1½d. per 200 A.	£3 0 10½
" 7, "	204 A., from 1832 to 1838, 7 years, at 8s. 1½d. per 200 A.	£2 18 0½

And the arrears,—

No. 7, B. F.,	40 A., from 1826 to 1831, 6 years, at 8s. 1½d. per 200 A.	£0 9 6
" 7, "	86 A., from 1832 to 1838, 7 years, at 8s. 1½d. per 200 A.	£1 4 6

£1 13 3½

This exceeds the amount entered as received by fully seventeen shillings, and as there appeared so much irregularity in this lot up to the year 1838, we have not charged any arrears on the lot to that year; and in Schedule D, have drawn a line in red ink across the column for entering acres in arrear opposite the lot, from the year 1826 to 1838. Other illustrations might be shown of lots for which the rate is entered as

843, and
our acres

and also
follows :

15 10½
7 10½
19 5
2 4
0 7½
6 1

on 290
ember,
of one-
ral pur-
and for
he rates
e; and
he rate
ve been
ar from
1838,
1838,
ner in
ppears
1827,
arged
1831.
at 86
or the
1838,

0 4½
0 10½
18 0½

9 6
4 6

3 3½

ings,
year
and in
ering
other
d as

received on lands for years in which they appear in the assessment roll as paying rates to the Collector, and on lands still vested in the Crown, or on lots for a greater number of acres than the schedules from the Surveyor-General's office describe, namely, Nos. 18 and 19, Con. A, 23 Con. D, 13 and 14, Con. 1, 24, Con. 2, and 18, Con. 3; so that the Treasurer has not refused to receive rates on any lot, whether the rates be for more land than the patent describes, or whether patented or not, if the parties offered them; and in the same books from 1820 to 1849, and in some years only, the number of acres assessed, are entered in the columns. These imperfections were very troublesome, and it was necessary to search over previous years to ascertain what rates had been received on these various lots, or parts of lots, and for how many acres and years, in order to arrive at anything like a correct conclusion as to the number of acres and years in each of such lots the rates entered had been received for.

The four books referred to represent the following years: the first commences with the year 1820 and ends with 1827, the second commences with the year 1828 ending 1836, the third commences with 1837 ending 1845, and the fourth commences with 1841 ending 1849. As the third and fourth books are both used and applicable to the years 1841, 1842, 1843, 1844, and 1845, and as some rates received are entered in the one book and not in the other, and others are entered for the same lot, for more years in the one book than the other, such entries cause an appearance of confusion.

There is also another Book called the Township Cash Account Book—and as it commences in 1842, your Commissioners presumed that all the rates entered in the two previous Books referred to, and after the year 1841 should be re-entered in that Township Cash Account Book, which shews the amounts received as rates for Municipal, General and Road purposes; but the whole of the rates received after 1841, entered in the two previous books, have not been re-entered in the Township Cash Account Book, as will be seen by a reference to Schedule M. In this Book the Lot, Concession, acres, years paid for, and date of payment are more clearly entered than in the previous books—but when one page of account is filled up in this book, it is not shewn where the next is to be found in continuation, except by turning over page after page, until it is found, as the pages are not numbered. This book together with the two referred to from 1837 to '45, and from 1841 to '49, all apply to the years 1842, '43, '44, and '45. The rates paid in these years are entered in these three books, some times, in one manner in one book—and in another manner in another book—and again different in the third, and it requires some application to trace such an occasional entry through its various features in these books. The following is the way in which Lot 7, Con. 3d, is entered in these three Books,—In the Book from 1837 to 1845:

N. $\frac{1}{2}$ 7, Con. 3—for 1841-2, G. P. 3s. 4d., R. P. 2s. 1d.—total, 5s. 5d.
 — 7, “ 3—for 1842—G. P. 3s. 4d., R. P. 2s. 1d.—total, 5s. 5d.

In the Book from 1841 to 1849 :

N. $\frac{1}{2}$ 7, Con. 3, 100 ac. for 1841-2, G. P. 11s., R. P. 2s. 1d.—total, 13s. 1d.
 “ 7, “ 3, “ for 1843-4, G. P. 16s. 8d., R. P., 2s. 1d.—total, 18s. 9d.
 S. $\frac{1}{2}$ 7, “ 3, “ for 1842-3 & ’44, G. P. 25s., R. P. 3s. 1 $\frac{1}{2}$ d.—total, 28s. 1 $\frac{1}{2}$ d.
 N. $\frac{1}{2}$ 7, “ 3, “ for 1845-6, G. P. 18s. 9d., R. P. —.—total, 18s. 9d.

and in the Township Cash Account Book,

N. $\frac{1}{2}$ 7, Con. 3, 100 ac. 1841-2, pd. Oct. ’42, M. C. 6s. 5d., G. P. 3s. 4d., R. P. 2s. 1d.—Total, 11s. 10d.
 N. $\frac{1}{2}$ 7, Con. 3, 100 ac. 1843-4, pd. Aug. ’44., M. C. 13s. 4d., G. P. 3s. 4d., R. P. 2s. 1d.—Total, 18s. 9d.

then the S. $\frac{1}{2}$ included with the following,

W. $\frac{1}{2}$ 6, Con. 3.	} 700 acres, 1842-43 & ’44., M. C. £3 15s., G. P. — R. P. 21s. 10d.
E. $\frac{1}{2}$ 6, “ “	
S. $\frac{1}{2}$ 7, “ “	
13, “ “	
14, “ “	

The errors in these entries appear to be that the second sum of 5s. 5d. in the Book 1837 to 1845, should be under 1844, for N. $\frac{1}{2}$, 1843-4 (not 1843 only), while the Municipal rate is added in the Book 1841 to 1849, but not in the previous one. That in the Book 1841 to 1849, for the years 1841-2, the General Pur. rate should be 10s. — not 11s. — and the total 12s. 1d.—not 13s. 1d; and in the Cash Account the Municipal rate should be 6s. 8d., not 6s. 5d., and the total 12s. 1d., not 11s. 10d., which would make the Books correspond, but the unravelling of such differences (for this is not a solitary instance) require much time and trouble.

In the Book from 1820 to 1827, and in the Township Cash Account Book from 1842 to 1st July, 1848, the date when the rates were received, is frequently entered, and although it does not appear that the rates when in arrear, and subject to the increase of one-third or one-half were always received with the increase; nor yet that they were always received in the years as represented at the head of the columns in which the amount received is entered; nevertheless, as your Commissioners had no other entry indicating the dates of payment for the years from 1831 to 1841, they have presumed, in every instance, that the rates have been received in the year heading the columns in which the amounts are entered, whether the one-third, or one-half increase has been included or not; and that they have been received for the Lot opposite to which they have been entered. And where your Commissioners were at a loss for the number of acres or years paid for, or date of payment, the same are entered in red ink in the accompanying Schedule into which they are all copied after being properly arranged.

The First three Books shew the following amounts as received and entered, viz :

	For General Purposes.	For Road Purposes.
First Book from 1820 to 1827, -	£35 18 10	£22 6 10½
Second Book from 1828 to 1836, -	168 9 10½	104 19 3¼
Third Book from 1837 to 1841, -	48 6 7	29 11 1½
Total amount from 1820 to 1841 -	£252 15 3¼	£156 17 3.

Making together the sum of four hundred and nine pounds, twelve shillings and sixpence halfpenny, as per accompanying Schedule N, being a statement in detail, shewing the amount of Cash received on absentee lands for General and Road Purposes, from the year 1820 to 1841, inclusive; also showing the Lot or part of Lot, Concession, number of acres and number of years paid for at each payment, with the date, and amount of each payment, together with the total amount paid on each Lot, during the above period, as extracted from the Wild Land Tax Books for the Township of Delaware.

The Third Book from 1837 to 1841, the Fourth Book from 1841 to 1849, and the Township Cash Account Book from 1842 to July 1, 1848, together, shew the following amounts as received and entered, namely, for Municipal Council purposes £270 6s. 1½d., for General Purposes £32 1s. 4½d, and for Road Purposes £17 2s. 7½d—total, one hundred and nineteen pounds, ten shillings and one penny three farthings, as per accompanying Schedule K; showing the amount of Cash received on absentee Lands, for Municipal, General and Road purposes from the year 1842 till July 1, 1848; also shewing Lot or part of Lot, Concession, number of acres and years paid for at each payment, the date and amount of each payment, together with the total amount paid on each Lot during the above period as extracted from the Wild Land Tax Books for the Township of Delaware.

And of these last mentioned amounts received from the year 1842, till 1st July, 1848, the following amounts being part of the same, are entered in the Township Cash Account Book, namely, for Municipal Council purposes £78 16s. 1½d., for General purposes £11 18s. 7d., and for Road purposes £14 9s. 11½—total, ninety-seven pounds four shillings and eight pence three farthings, as per accompanying Schedule L, being copy of the Cash Account for the Township of Delaware, as taken from the Wild Land Tax Book, shewing the amount entered as received from the year 1842 till 1st July, 1848; the additions in red ink shew the amounts at the various audits carried from this Cash Account to the Credit of Delaware in the General Cash Account for the District.

The difference in amount received betwixt these two last mentioned Schedules, is not transferred to the Township Cash Account Book, and is as follows, namely, for Municipal and General purposes £19 12s. 9½d. and for Road purposes £2 12s. 7½d—total, twenty-two pounds five shillings and five pence as per accompanying Schedule M, being statement shewing absentee Lands in Delaware on which the taxes have been paid as entered on the Wild Land Tax Books from 1842 till 1st July, 1848 as per Schedule K, but which have not been transferred to the Township Cash account Book as per Schedule L; also shewing the amounts so

received for Municipal, General and Road purposes, together with the total amount received in each year.

The whole of these monies received will again be referred to, when showing how they have been disposed of.

Your Commissioners next noted on what Absentee Lands the Municipal Council rate was not received from 1842 till 1st July, 1848—and which are drawn out separately, and not included in the List of arrears in Schedule H. These arrears amount to seven pounds, sixteen shillings and eight pence, as per accompanying *Schedule F*, or statement shewing absentee Lands in Delaware, as extracted from the Books in the Wild Land Tax Department, that have paid Tax for General and Road purposes in certain years from 1842 till 1st July, 1848, but that have paid no tax for Municipal purposes, for the same years, excepting a partial payment on three Lots, namely, Lot 7, 8 & 9, in the 4th Concession.

Your Commissioners after ascertaining at the Register Office, and from the Schedules furnished by the Surveyor General, for every year from 1820 to 1847, what Lands rateable had been assessed, and from the Absentee Lists, what Lands rateable and assessed, the rates had not been paid on to the Collector, and from the Books connected with the Wild Land Tax Department, on what Lands rateable, and for what number of acres and years, the Absentee rates were entered as received, directed their attention to the Lands rateable that appear in arrear from the year 1820 to 1st July, 1848, whether for eight years and upwards, or a shorter period.

Your Commissioners have charged the rates from the date the lands became liable, and extended the same in their proper place, *in red ink* on the three Lots of Land previously referred to, as entered in the Register Office Book, but not in Schedules (from the Surveyor General) of returns to the Treasurer—but have not charged any rate apparently in arrear on Clergy Lands that are occupied and occasionally assessed—as they find no notice of any rateable right entered in any returns to the Treasurer, by which these lands are held.

The total amount of rates due on Lands in arrear including £27 1s. 0½d, *extended in red ink* appears to be seven hundred and forty-three pounds six shillings and one half-penny, as per accompanying *Schedule H*, being a statement of the Rateable Lands in the Township of Delaware, that are in arrear for Taxes to the 1st July, 1848, shewing the Lot, the Concession, also the years and number of acres not paid for, and in arrear, together with the total amount of arrear on each Lot, and which amount is transferred to the Balance Sheet for Delaware.—These various Schedules exhibit as complete a statement of the rateable lands in the Township of Delaware, as your Commissioners were enabled to draw out, from the different sources of information to which they had access—and, as there was a Schedule of Lands in arrear in the London District, to 1st July, 1848, filed in the office of the Clerk of the Peace, your Commissioners applied at that office for an extract from the same

of the arrears in Delaware, which was promptly furnished by the Clerk of the Peace, accompanied by copies of returns for arrear in the years 1829, 1830, 1837, 1839, 1840, 1842 & 1846; the return for July, 1848, is copied into the accompanying *Schedule G*, being an extract shewing the return for the Township of Delaware—also remarks on the same by your Commissioners, together with a statement of deductions to be made on certain Lots from the amount of arrears as shown in said return. The amount of arrears as shown by the above *Schedule G*, is £213 14s. 6d. Your Commissioners have entered opposite to some of the Lots in that schedule, remarks showing what deductions, they are of the opinion should be made in that statement, to the amount of £37 17s. 7d. the balance would then be £176 5s. 3½d.; and as that statement only shews the rates in arrear at 1st July, 1847, for eight years and upwards at 1st July, 1848, but not including rates for July, 1848, and the statement from your Commissioners per *Schedule H*, the total rates in arrear and that up to 1st July, 1848, in order to shew the difference in the two statements, it became necessary to extract from your Commissioners' statement the Lands in arrear to 1st July, 1848, for 8 years and upwards, which, (after deducting the Lots in arrear, as shown by the Patents to the Register Office previously referred to, and entered in red ink), amount to £627 14s. 0½d, as per accompanying *Schedule I*, being an extract from *Schedule H*, of the lands in arrear in the Township of Delaware up to 1st July, 1848, for 8 years and upwards only, shewing the amount in arrear on such Lands at the above date, also the sum charged in that amount for the year 1848.

And as the Schedule filed in the Clerk of the Peace's Office does not include the rates for the year 1848, they are extracted, and extended in a separate column in the same *Schedule I*, and, after deducting the arrears referred to as entered in red ink, amount, £53 11s. 11½d., which sum deducted from the previous amount of £627 14s. 0½d. shews an amount of arrears of £574 2s. 0½d., to compare with the official statement of arrears to same date, and which, after the deductions alluded to are made, amounts to, as per *Schedule G*., £176 5s. 3½d., shewing a difference in the two statements of additional Taxes in favor of Delaware amounting to £397 16s. 9½d., which difference of amounts, if it should not appear as in arrear, has not been entered, along with the other amounts, entered as received, and examined by your Commissioners, and to which Schedule we particularly call your attention.

Your Commissioners are informed by the Treasurer, that in some instances these arrears as shewn by *Schedules H & I*, were received by a former Treasurer in the District of Niagara, whose receipt the parties hold; and that as for some reason his sureties were void, all monies that he had received on account of this District were lost, as the money was never paid over to the Treasurer of this District, and to which information we direct your attention for enquiry.

On examining the other returns for the years 1829, 1830, 1837, 1839, 1840, 1842, and 1846, your Commissioners notice, that on some lots returned in these years as in arrear, the rate has not yet been entered in the books as received; and that on some of the lots the rate is entered as received without the increase, and in sundry payments; for instance, —Lot 15, Con. 3, 200 acres, is returned in list for 1837 as in arrear for 1829 to 1836, amount £3 5s.; whereas, by the books, the rate appears to have been received without increase; and the same lot is again returned in list for 1842, as in arrear from 1829 to 1840, (being twelve years) amount in arrear £4 17s. 6d.; whereas, in the books, the rates are entered as received without increase, and in five payments, as follows:

1829, 1830, and 1831	-	-	-	£0	16	3	
1832, 1833, and 1834	-	-	-	0	16	3	
1835 and 1836	-	-	-	0	10	10	
1837 and 1838	-	-	-	0	10	10	
1839, 1840, and 1841	-	£0	16	3			
Deduct 1841	-	£0	5	5	—	0	10 10 — £3 5 0
							Difference £1 12 6

And the lot is entered as, rates received, the year previous to that in which it is returned, and not in arrear, as per return of 1842.

Your Commissioners also furnish the Council with the accompanying Schedule T, being extract from the copy received from the Clerk of the Peace, of returns of Lands in arrear for Taxes in Delaware, as made out for the years 1829, 1830, 1837, 1839, 1840, 1842 & 1846, also remarks, opposite to the various Lots in each return made by Your Commissioners.

Your Commissioners next directed their attention to the disposal of the £409 12s. 6¹/₂d. received from 1820 to 1841, as per Schedule N, and the £119 10s. 1¹/₂d. received from 1842 till 1st July, 1848, as per Schedule K. The former of these sums is presented in the accompanying Schedule R, being an abstract, showing amounts for general and road purposes, received in each year from 1820 to 1841, as per Schedule N, and which yearly amounts are now placed to the Dr. side of statement in accompanying Schedule O, being abstract showing the amount of taxes for general purposes and road purposes, received as per Wild Land Tax Books, for the Township of Delaware, in each year from 1820 till 1841 inclusive, as per Schedules N and R, also showing how the amount received has been disposed of. On the Credit side of this statement, your Commissioners intended to show the manner in which these sums had been disposed of; but finding that the amount received for general purposes has not been entered into the general cash account for the District, at the different audits by the Magistrates, in such a manner as to show how much has been entered as received for each township separately, but just as "Wild Land Tax," so much, your Commissioners

found it impossible to finish the statement of disposal of amount received for general purposes, unless every Township in the District was examined, which the Council, it is presumed, will be satisfied, from the statements now presented, would have occupied so much time as to have prevented the Commissioners from presenting any Report at the present Session of the Council; so that the manner of the disposal of that amount is left unfinished: and in *Schedule Q*, the balance sheet, no amount is extended opposite to where the words "Balance of Cash on hand, as per *Schedule O*," are written; and the manner of the disposal of the amount received for road purposes, from 1820 till 1841, is entered as extracted for these years from *Schedule T*, and shows that £262 4s. 2½d. has been entered for these years as paid away to sundry persons therein named, from which we deduct £5 17s. 2½d., an amount not received for rates, and not included in the £156 17s. 3d. received for road purposes; and thus show, paid from 1820 to 1841, the sum of £196 6s. 11½d., an amount exceeding the sum entered as received by £39 9s. 8½d., which sum is transferred to the balance sheet for Delaware.

Your Commissioners also present the accompanying *Schedule P*, being statement showing amount of Absentee Land Taxes for the Township of Delaware, received from the year 1842 to 1st July, 1848, as per *Schedules K, L, and M*, and how the same has been disposed of, and showing a balance of £6 13s. 6½d. on hand for road purposes, and which is deducted from the amount overpaid by the Treasurer in the balance sheet for Delaware; also, a balance on hand of £20 7s. 7½d. for general purposes transferred to the balance sheet for Delaware.

Your Commissioners also present accompanying *Schedule T*, being copy of Road Account for Delaware, as taken from the books in the Treasurer's office, showing amount received and disbursements from 1820 to 1st July, 1848; also, abstract of the same in red ink by your Commissioners. It will be noticed in this account, that the amount entered as received from 1820 to 1841, is less than the amount entered as received for the same period as per *Schedule O*, by £11 9s. 3½d., and £2 3s. 0½d., viz., the amount of percentage on Sheriff's sale, and the total amount entered in this account in continuation as received, appears to be £164 0s. 9½d., and the amount paid away as £232 6s. 1½d., exceeding the amount received by £68 5s. 4d., and which appears by this account as a balance overpaid by the Treasurer.

The next accompanying *Schedule Q* is balance sheet of Absentee Taxes for the Township of Delaware, showing the amount due and in arrear for taxes; the amount of cash on hand for general purposes, as at 1st July, 1848; and the amount overpaid by the Treasurer on Road Purpose account; all as appearing in the books connected with the Wild Land Department at the above date, together with the balance in favour of Delaware, now due and to collect, and amounting to £738 14s. 1½d.

Of the accompanying Schedules, the most important one is *Schedule H*, shewing the lands in arrear; but that *Schedule*, as well as *Schedules*

M, N, O, T, G, and S, are, no doubt, susceptible of many explanatory remarks from the Treasurer, which your Commissioners had not the advantage of, on account of the absence, as well as illness, of the Treasurer, while they were engaged taking the necessary minutes from the books relating to the Absentee Tax in his office.

This Report and accompanying Schedules appear lengthy; but it must be remembered that they embrace the transactions of twenty-nine years, and that they present, in regular order and in detail, a great variety of important statements, all of which it was considered, by your Commissioners, necessary to draw out, to show clearly and from the commencement of the system; the state of the Wild Land Tax Department in the Township of Delaware.

All which is respectfully submitted.

W. W. STREET, }
J. McKAY, } *Commissioners.*

London, C. W.,
3rd October, 1848.

Craig's Book and Job Office, 25 Dundas Street, London.

DEWRC

JS

1721

.07

2783

1848